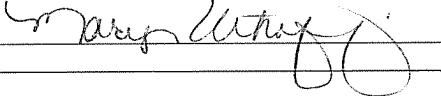


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Mary Uthoff

Name of Person Signing (Type or Print)

Signed: 

Customer No. 24024

Patent

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:	Gibbs, Alan Timothy)	Examiner:	Daniel V. Venne
Serial No.:	10/554,178)	Art Unit:	3617
Filed:	October 21, 2005)	Confirmation No.:	7862
For:	AMPHIBIOUS VEHICLE STEERING)	Attorney Docket No.:	30451/04014

Mail Stop Fee Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT

Dear Sir:

In response to the non-final Office Action mailed February 6, 2007, the Applicant's undersigned representative submits the following amendments and remarks. The Applicant requests a three month extension of time to file this amendment. The Commissioner is hereby authorized to charge the extension for response within third month under 37 CFR §1.17(a)(3) of \$510 (Fee Code 2253) to Deposit Account No. 03-0172, order number 30451/04014. While it is believed that no other fees are due, the Commissioner is hereby authorized to charge any and all additional fees incurred as a result of entering this amendment to Deposit Account No. 03-0172.